

EXHIBIT 54

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.50	412.50	412.50
EMPLOYEE BENEFIT PLANS	0.50	95.00	507.50
BUSINESS TAX ENGAGEMENTS	35.90	5,617.00	6,124.50
INTERIM SERVICES	0.20	22.00	6,146.50
SPECIAL PROJECTS-MUST USE MEMO	0.50	125.00	6,271.50
SYSTEM GENERATED FEES	0.00	-19,500.00	-13,228.50

** TOTAL 38.60 -13,228.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,500.00	-19,500.00
118 ROBERT KIRKHOPE	14.50	2,175.00	-17,325.00
12 PATRICK J. CATALINE	6.80	544.00	-16,781.00
127 RAFAEL VARGAS	0.20	22.00	-16,759.00
129 JOHN BRESLIN	1.60	128.00	-16,631.00
56 Hugh Whyte	1.50	412.50	-16,218.50
75 Bob Seibel	8.50	1,615.00	-14,603.50
83 Randall Franzen	5.50	1,375.00	-13,228.50

** TOTAL 38.60 -13,228.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/09	0.00	-500.00	-500.00
02/28/09	0.00	-500.00	-1,000.00
03/31/09	0.00	-500.00	-1,500.00
04/30/09	0.00	-500.00	-2,000.00
05/31/09	0.00	-500.00	-2,500.00
06/30/09	0.00	-500.00	-3,000.00
07/31/09	0.00	-500.00	-3,500.00
08/31/09	0.00	-500.00	-4,000.00
09/30/09	0.00	-500.00	-4,500.00
10/31/09	0.00	-500.00	-5,000.00
11/30/09	0.00	-500.00	-5,500.00
12/31/09	0.00	-500.00	-6,000.00
01/31/10	19.00	2,770.00	-3,230.00
02/28/10	1.70	-193.00	-3,423.00
03/31/10	0.00	-7,500.00	-10,923.00
04/30/10	0.00	-500.00	-11,423.00
05/31/10	0.00	-500.00	-11,923.00
06/30/10	0.50	-905.00	-12,828.00
07/31/10	8.00	-85.00	-12,913.00
08/31/10	8.20	418.50	-12,494.50
09/30/10	1.20	-734.00	-13,228.50

** TOTAL 38.60 -13,228.50

EXHIBIT

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 METRO CHRYSLER PLYMOUTH JEEP/
 (DATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION
 DEBBIE

* * CHARGEABLE FEES BY CODES/STAFF/ * *
 08/31/10 08/05/10 2 93 Hugh Whyte 56 275 1.50 412.50 852385 B H T:
 review t/r

56 Hugh Whyte 1.50 412.50
 REVIEW Partner Review 1.50 412.50

08/31/10 07/30/10 4 61 Bob Seibel 75 190 0.50 95.00 851832 B H T:
 Extension for 401k

75 Bob Seibel 0.50 95.00
 EBPLAN Federal Tax Return Prep 0.50 95.00

01/31/10 01/20/10 5 69 ROBERT KIRKHOPE 118 150 5.00 750.00 824204 B H T:
 01/31/10 01/21/10 5 69 ROBERT KIRKHOPE 118 150 9.50 1,425.00 824203 B H T:

118 ROBERT KIRKHOPE 14.50 2,175.00

07/31/10 07/19/10 5 69 PATRICK J. CATALINE 12 80 2.50 200.00 850788 B H T:
 07/31/10 07/20/10 5 69 PATRICK J. CATALINE 12 80 3.00 240.00 850789 B H T:
 08/31/10 07/26/10 5 69 PATRICK J. CATALINE 12 80 1.10 88.00 852303 B H T:
 09/30/10 09/14/10 5 69 PATRICK J. CATALINE 12 80 0.20 16.00 857064 B H T:
 estimates

12 PATRICK J. CATALINE 6.80 544.00

01/31/10 01/23/10 5 69 Bob Seibel 75 190 0.50 95.00 825021 B H T:
 Follow up from year end visit.

02/28/10 02/23/10 5 69 Bob Seibel 75 190 0.50 95.00 831231 B H T:
 02/28/10 02/27/10 5 69 Bob Seibel 75 190 1.00 190.00 831251 B H T:

Extension.
 06/30/10 06/11/10 5 69 Bob Seibel 75 190 0.50 95.00 846570 B H T:
 6/15 estimate

07/31/10 07/09/10 5 69 Bob Seibel 75 190 0.50 95.00 851370 B H T:
 Work on return.

07/31/10 07/19/10 5 69 Bob Seibel 75 190 1.00 190.00 851543 B H T:
 Work on return.

07/31/10 07/23/10 5 69 Bob Seibel 75 190 1.00 190.00 851560 B H T:
 Work on return.

08/31/10 07/26/10 5 69 Bob Seibel 75 190 1.50 285.00 851811 B H T:
 Work on return.

08/31/10 08/13/10 5 69 Bob Seibel 75 190 1.00 190.00 854571 B H T:
 Work on returns.

08/31/10 08/20/10 5 69 Bob Seibel 75 190 0.50 95.00 854611 B H T:
 Work on returns.

75 Bob Seibel 8.00 1,520.00

01/31/10 01/22/10 5 69 Randall Franzen 83 250 4.00 1,000.00 825943 B H T:
 go to dealership and do the year end

09/30/10 09/20/10 5 69 Randall Franzen 83 250 1.00 250.00 858937 B H T:
 go over what we need for Steve

83 Randall Franzen 5.00 1,250.00

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DWIP SORT ON CLIENT NAME

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	38.80	6,206.50	6,481.50
INTERIM SERVICES	1.00	250.00	6,731.50
SPECIAL PROJECTS-MUST USE MEMO	5.80	1,330.00	8,061.50
VB-ADMINISTRATIVE CODES	1.60	48.00	8,109.50
SYSTEM GENERATED FEES	0.00	-17,500.00	-9,390.50

** TOTAL	48.20	-9,390.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-17,500.00	-17,500.00
11 ELISA BRABAZON	1.60	48.00	-17,452.00
118 ROBERT KIRKHOPE	3.20	480.00	-16,972.00
12 PATRICK J. CATALINE	12.20	976.00	-15,996.00
124 Brett Bausinger	0.40	40.00	-15,956.00
129 JOHN BRESLIN	0.60	48.00	-15,908.00
130 DAVE LOMBARDO	1.10	110.00	-15,798.00
48 Kenneth Mann	2.50	625.00	-15,173.00
56 Hugh Whyte	1.00	275.00	-14,898.00
63 Betteann Norris	0.30	22.50	-14,875.50
75 Bob Seibel	14.00	2,660.00	-12,215.50
83 Randall Franzen	11.30	2,825.00	-9,390.50

** TOTAL	48.20	-9,390.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	4.00	0.00	0.00
11/30/10	0.00	-1,000.00	-1,000.00
12/31/10	3.60	-572.00	-1,572.00
01/31/11	3.20	-200.00	-1,772.00
02/28/11	5.50	-5,702.00	-7,474.00
03/31/11	2.50	-435.00	-7,909.00
04/30/11	3.50	-345.00	-8,254.00
05/31/11	0.00	-1,000.00	-9,254.00
06/30/11	4.90	-320.00	-9,574.00
07/31/11	8.50	70.00	-9,504.00
08/31/11	8.60	506.00	-8,998.00
09/30/11	3.90	-392.50	-9,390.50

** TOTAL	48.20	-9,390.50	

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/11	08/10/11	2 93	Hugh Whyte	56	275	1.00	275.00	904696	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/11	01/10/11	5 21	Kenneth Mann	48	250	0.20	50.00	878124	B H T:
			lifo						
02/28/11	02/16/11	5 21	Kenneth Mann	48	250	0.20	50.00	886946	B H T:
		48	Kenneth Mann			0.40	100.00		
			BUSTAX LIFO Computations			0.40	100.00		
02/28/11	02/11/11	5 60	ROBERT KIRKHOPE	118	150	1.00	150.00	876388	B H T:
			on the phone with debbie in regards to lifo						
		118	ROBERT KIRKHOPE			1.00	150.00		
			BUSTAX Income Tax Project & Ex			1.00	150.00		
09/30/11	08/29/11	5 61	Betteann Norris	63	75	0.30	22.50	906032	B H T:
			process tax return						
		63	Betteann Norris			0.30	22.50		
			BUSTAX Federal Tax Return Prep			0.30	22.50		
06/30/11	06/08/11	5 63	Brett Bausinger	124	100	0.40	40.00	893840	B H T:
			2nd Qtr. Estimate						
		124	Brett Bausinger			0.40	40.00		
			BUSTAX City Tax Return Prep			0.40	40.00		
04/30/11	03/29/11	5 69	ROBERT KIRKHOPE	118	150	1.00	150.00	883883	B H T:
		118	ROBERT KIRKHOPE			1.00	150.00		
06/30/11	06/14/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	895507	B H T:
			adjusting entries						
07/31/11	06/30/11	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	901668	B H T:
07/31/11	07/01/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	901674	B H T:
			tax return						
07/31/11	07/01/11	5 69	PATRICK J. CATALINE	12	80	2.00	160.00	901672	B H T:
			481A calculation and entries						
08/31/11	08/01/11	5 69	PATRICK J. CATALINE	12	80	1.20	96.00	904615	B H T:
			adjusting return						
08/31/11	08/02/11	5 69	PATRICK J. CATALINE	12	80	1.50	120.00	904620	B H T:
			2848, 3115 & attachment						
		12	PATRICK J. CATALINE			10.70	856.00		
02/28/11	02/09/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876450	B H T:
			ext						

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VOYNOW_024500

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
COMPILATION ENGAGEMENT	1.00	100.00	375.00
BUSINESS TAX ENGAGEMENTS	56.30	8,954.50	9,329.50
INTERIM SERVICES	5.50	537.50	9,867.00
SPECIAL PROJECTS-MUST USE MEMO	7.80	1,130.00	10,997.00
SYSTEM GENERATED FEES	0.00	-26,750.00	-15,753.00

** TOTAL 71.60 -15,753.00

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
118 ROBERT KIRKHOPE	0.00	-26,750.00	-26,750.00
12 PATRICK J. CATALINE	28.00	4,200.00	-22,550.00
124 Brett Bausinger	0.40	32.00	-22,518.00
132 DOROTHEA BURCH	9.20	920.00	-21,598.00
133 BRETT HASKIN	0.10	5.00	-21,593.00
134 MEGAN WAGNER	1.00	100.00	-21,493.00
135 VINCENT BUCOLO	0.80	80.00	-21,413.00
136 DAVID KUMOR	0.40	40.00	-21,373.00
48 Kenneth Mann	11.20	1,120.00	-20,253.00
56 Hugh Whyte	0.70	175.00	-20,078.00
63 Betteann Norris	1.00	275.00	-19,803.00
75 Bob Seibel	0.80	60.00	-19,743.00
83 Randall Franzen	8.50	1,615.00	-18,128.00
	9.50	2,375.00	-15,753.00

** TOTAL 71.60 -15,753.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	1.50	-625.00	-9,625.00
11/30/11	17.00	1,850.00	-7,775.00
12/31/11	0.40	-968.00	-8,743.00
01/31/12	13.60	1,530.00	-7,213.00
02/29/12	1.70	-6,415.00	-13,628.00
03/31/12	2.00	-620.00	-14,248.00
04/30/12	0.00	-1,000.00	-15,248.00
05/31/12	15.70	917.50	-14,330.50
06/30/12	18.40	1,365.00	-12,965.50
07/31/12	1.30	-787.50	-13,753.00
08/31/12	0.00	-1,000.00	-14,753.00
09/30/12	0.00	-1,000.00	-15,753.00

** TOTAL 71.60 -15,753.00

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VOYNOW_024487

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/12	05/31/12	2 93	Hugh Whyte t/r review	56	275	1.00	275.00	942737	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/12	01/11/12	3 21	BRETT HASKIN	133	100	1.00	100.00	923796	B H T:
		133	BRETT HASKIN			1.00	100.00		
			COMPIL LIFO Computations			1.00	100.00		
01/31/12	01/11/12	5 21	DOROTHEA BURCH fax LIFO entry	132	50	0.10	5.00	923767	B H T:
		132	DOROTHEA BURCH			0.10	5.00		
01/31/12	01/11/12	5 21	Kenneth Mann LIFO	48	250	0.30	75.00	936988	B H T:
01/31/12	01/11/12	5 21	Kenneth Mann LIFO	48	250	0.20	50.00	936993	B H T:
02/29/12	02/17/12	5 21	Kenneth Mann	48	250	0.20	50.00	937141	B H T:
		48	Kenneth Mann			0.70	175.00		
			BUSTAX LIFO Computations			0.80	180.00		
06/30/12	06/06/12	5 60	Brett Bausinger	124	100	0.80	80.00	943686	B H T:
06/30/12	06/07/12	5 60	Brett Bausinger	124	100	0.50	50.00	943697	B H T:
		124	Brett Bausinger			1.30	130.00		
06/30/12	06/12/12	5 60	VINCENT BUCOLO looking for debby if we set up nyc for efile and if not how much to pa and when to pay estimate for her	135	100	0.40	40.00	944635	B H T:
		135	VINCENT BUCOLO			0.40	40.00		
			BUSTAX Income Tax Project & Ex			1.70	170.00		
05/31/12	05/16/12	5 61	DAVID KUMOR TAX RETURN	136	100	2.90	290.00	940961	B H T:
05/31/12	05/18/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.40	40.00	940974	B H T:
05/31/12	05/25/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	1.10	110.00	942171	B H T:
		136	DAVID KUMOR			4.40	440.00		
07/31/12	06/25/12	5 61	Betteann Norris process tax return	63	75	0.30	22.50	946826	B H T:
		63	Betteann Norris			0.30	22.50		

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VOYNOW_024488

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
EMPLOYEE BENEFIT PLANS	0.50	50.00	325.00
BUSINESS TAX ENGAGEMENTS	59.30	9,854.00	10,179.00
INTERIM SERVICES	18.90	1,890.00	12,069.00
SYSTEM GENERATED FEES	0.00	-19,525.00	-7,456.00

** TOTAL 79.70 -7,456.00

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
118 ROBERT KIRKHOPE	0.00	-19,525.00	-19,525.00
124 Brett Bausinger	18.10	3,077.00	-16,448.00
132 DOROTHEA BURCH	14.00	1,654.00	-14,794.00
134 MEGAN WAGNER	0.90	45.00	-14,749.00
136 VINCENT BUCOLO	0.80	80.00	-14,669.00
136 DAVID KUMOR	2.70	270.00	-14,399.00
48 Kenneth Mann	22.70	2,270.00	-12,129.00
56 Hugh Whyte	0.30	75.00	-12,054.00
75 Bob Seibel	1.00	275.00	-11,779.00
83 Randall Franzen	7.50	1,425.00	-10,354.00
92 David Kaplan	9.00	2,250.00	-8,104.00
	2.70	648.00	-7,456.00

** TOTAL 79.70 -7,456.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-905.00	-905.00
11/30/12	0.00	-1,000.00	-1,905.00
12/31/12	0.00	-1,000.00	-2,905.00
01/31/13	0.50	-915.00	-3,820.00
02/28/13	31.60	4,672.00	852.00
03/31/13	1.90	-7,245.00	-6,393.00
04/30/13	0.00	-1,000.00	-7,393.00
05/31/13	4.30	-284.00	-7,677.00
06/30/13	36.50	3,641.00	-4,036.00
07/31/13	3.00	-560.00	-4,596.00
08/31/13	0.50	-950.00	-5,546.00
09/30/13	0.90	-910.00	-6,456.00
10/31/13	0.00	-1,000.00	-7,456.00

** TOTAL 79.70 -7,456.00

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DWIP SORT ON CLIENT ID

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997594	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
08/31/13	07/29/13	4 99	VINCENT BUCOLO	135	100	0.50	50.00	1773	B H T:
		135	VINCENT BUCOLO			0.50	50.00		
			EBPLAN Report Typing			0.50	50.00		
01/31/13	01/08/13	5 21	DOROTHEA BURCH	132	50	0.20	10.00	973893	B H T:
			FAX lifo entry						
		132	DOROTHEA BURCH			0.20	10.00		
01/31/13	01/08/13	5 21	Kenneth Mann	48	250	0.30	75.00	982419	B H T:
			LIFO						
		48	Kenneth Mann			0.30	75.00		
			BUSTAX LIFO Computations			0.50	85.00		
07/31/13	07/09/13	5 60	DOROTHEA BURCH	132	50	0.40	20.00	109	B H T:
			process						
		132	DOROTHEA BURCH			0.40	20.00		
09/30/13	09/24/13	5 60	VINCENT BUCOLO	135	100	0.30	30.00	8104	B H T:
			finding docs						
		135	VINCENT BUCOLO			0.30	30.00		
			BUSTAX Income Tax Project & Ex			0.70	50.00		
06/30/13	06/12/13	5 61	Brett Bausinger	124	120	1.40	168.00	994968	B H T:
06/30/13	06/13/13	5 61	Brett Bausinger	124	120	2.10	252.00	994957	B H T:
		124	Brett Bausinger			3.50	420.00		
07/31/13	07/23/13	5 61	DOROTHEA BURCH	132	50	0.30	15.00	1714	B H T:
			type 1099's and 1096						
		132	DOROTHEA BURCH			0.30	15.00		
02/28/13	02/20/13	5 61	DAVID KUMOR	136	100	0.90	90.00	978052	B H T:
			SETTING UP EXTENSION						
03/31/13	03/02/13	5 61	DAVID KUMOR	136	100	0.60	60.00	977826	B H T:
			SETTING UP EXTENSION FED NY NYC						
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.30	30.00	979548	B H T:
			SETTING UP EXTENSIONS						
		136	DAVID KUMOR			1.80	180.00		
			BUSTAX Federal Tax Return Prep			5.60	615.00		

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VOYNOW_024471

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	50.50	7,960.50	8,235.50
INTERIM SERVICES	32.00	5,125.00	13,360.50
SPECIAL PROJECTS-MUST USE MEMO	1.00	125.00	13,485.50
SYSTEM GENERATED FEES	0.00	-18,750.00	-5,264.50

** TOTAL 84.50 -5,264.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-18,750.00	-18,750.00
118 ROBERT KIRKHOPE	41.00	7,380.00	-11,370.00
135 VINCENT BUCOLO	1.70	203.00	-11,167.00
136 DAVID KUMOR	11.30	1,245.50	-9,921.50
138 MIKE CORRIGAN	5.30	404.00	-9,517.50
139 KAITLYN M. METZ	0.90	45.00	-9,472.50
142 TIMOFEY S. KRAVETS	9.40	938.00	-8,534.50
48 Kenneth Mann	0.60	165.00	-8,369.50
56 Hugh Whyte	1.00	275.00	-8,094.50
63 Betteann Norris	0.30	30.00	-8,064.50
75 Bob Seibel	9.00	1,800.00	-6,264.50
83 Randall Franzen	4.00	1,000.00	-5,264.50

** TOTAL 84.50 -5,264.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	0.00	-1,000.00	-1,000.00
11/30/13	0.50	-950.00	-1,950.00
12/31/13	4.20	20.00	-1,930.00
01/31/14	1.50	-790.00	-2,720.00
02/28/14	24.90	-3,955.00	-6,675.00
03/31/14	3.60	-517.00	-7,192.00
04/30/14	0.00	-1,000.00	-8,192.00
05/31/14	6.10	-59.00	-8,251.00
06/30/14	5.40	-106.00	-8,357.00
07/31/14	24.20	3,345.00	-5,012.00
08/31/14	13.10	622.50	-4,389.50
09/30/14	1.00	-875.00	-5,264.50

** TOTAL 84.50 -5,264.50

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VOYNOW_024459

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS DEBBIE AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/14	06/12/14	2 93	Hugh Whyte	56	275	1.00	275.00	43440	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/14	01/02/14	5 21	KAITLYN M. METZ	139	50	0.70	35.00	21047	B H T:
			LIFO RESERVE ADJUSTMENT						
01/31/14	01/03/14	5 21	KAITLYN M. METZ	139	50	0.20	10.00	21054	B H T:
			LIFO RESERVE						
		139	KAITLYN M. METZ			0.90	45.00		
01/31/14	01/02/14	5 21	Kenneth Mann	48	275	0.20	55.00	26303	B H T:
			Lifo supervise Kaitlyn						
01/31/14	01/06/14	5 21	Kenneth Mann	48	275	0.20	55.00	26334	B H T:
			Lifo						
01/31/14	01/09/14	5 21	Kenneth Mann	48	275	0.20	55.00	26350	B H T:
			factory statements - LIFO						
		48	Kenneth Mann			0.60	165.00		
			BUSTAX LIFO Computations			1.50	210.00		
03/31/14	03/03/14	5 60	DAVID KUMOR	136	110	0.60	66.00	29006	B H T:
			EXTENSIONS						
03/31/14	03/10/14	5 60	DAVID KUMOR	136	110	0.10	11.00	29538	B H T:
			PUTTING IN FOR E FILE						
		136	DAVID KUMOR			0.70	77.00		
03/31/14	02/25/14	5 60	TIMOFEY S. KRAVETS	142	80	0.10	8.00	27840	B H T:
			Prepared federal extension form 7004 in gosystems						
		142	TIMOFEY S. KRAVETS			0.10	8.00		
			BUSTAX Income Tax Project & Ex			0.80	85.00		
05/31/14	05/15/14	5 61	DAVID KUMOR	136	110	2.50	275.00	41369	B H T:
			STARTING RETURN						
06/30/14	06/02/14	5 61	DAVID KUMOR	136	110	2.60	286.00	43090	B H T:
			UPDATING RETURN						
		136	DAVID KUMOR			5.10	561.00		
08/31/14	07/31/14	5 61	Betteann Norris	63	100	0.30	30.00	51372	B H T:
			process tax returns						
		63	Betteann Norris			0.30	30.00		
			BUSTAX Federal Tax Return Prep			5.40	591.00		
12/31/13	11/27/13	5 68	VINCENT BUCOLO	135	100	0.20	20.00	16529	B H T:
		135	VINCENT BUCOLO			0.20	20.00		

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